

ISLE OF WIGHT GARDENS TRUST CIO
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2021

ISLE OF WIGHT GARDENS TRUST CIO

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FOR THE YEAR ENDED 31ST MARCH 2021

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ISLE OF WIGHT GARDENS TRUST CIO
LEGAL AND ADMINISTRATION INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2021

Trustees:	John Brownscombe	Chairman	
	Timothy Woodcock	Treasurer	Retired 31.03.2021
	Moira Sibley	Secretary	
	Vicky Basford		
	John Harrison		
	Susan Dobbs		
	Pamela England		
	Lynn Roberts	Retired in the year	
	Sheila Caws	Appointed 12.12.2020	
	Susan Giles	Appointed 18.02.2021	
Geraldine Newberry	Appointed 27.03.2021		

Charity Number: 1165283

Bankers: Lloyds Bank PLC
Newport
Isle of Wight

Independent Examiner: Elizabeth Dack FCA FCCA
Harrison Black Limited
Pyle House
137 Pyle House
Newport
Isle of Wight
PO30 1JW

ISLE OF WIGHT GARDENS TRUST CIO

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31ST MARCH 2021

The Trustees present their report with the financial statements of the Trust for the year ending 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS102) (Effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trust was established in 1989 with charitable aims and objects and was registered with the Charity Commission in 1995. It became a charitable incorporated organisation on 22nd January 2016 under number 1165283.

The Trust is an organisation of members who pay an annual subscription with a Committee of Management comprising elected and, if appropriate, co-opted members. The Trust sets up subcommittees as necessary, and much of the business is conducted by the conservation committee. At year end 2021, we have a total of 198 members of which 118 are joint members and 80 single members (including 1 student membership). Of our 198 members, 50 have life membership.

The Trustees are chosen for their commitment to the objects of the Trust and willingness to help with the Trust's affairs. On becoming a trustee they are asked to read from the Charities Commission booklet on the role and responsibilities of a charity trustee and they receive updates from the Charity Commission.

Trustees

The following were trustees during the whole of the year.

John Brownscombe (Chairman)

Timothy Woodcock (Treasurer) – retired 31.03.2021

Moira Sibley (Secretary)

Pamela England (Membership)

Vicky Basford (Research & Conservation)

Susan Dobbs

John Harrison

Lynn Roberts – retired in the year

Sheila Caws – appointed 12.12.2020

Susan Giles – appointed 18.02.2021

Geraldine Newberry – appointed 27.03.2021

Mr Timothy Woodcock, a trustee, was paid £480 for his bookkeeping and accounting services, being his profession.

OBJECTIVES AND ACTIVITIES OF THE TRUST

The Trust is established to promote the education of the public on matters connected with the arts and sciences of garden design and history and to preserve, enhance and recreate for the education and enjoyment of the public whatever garden land may exist or has existed on the Isle of Wight.

Activities include the surveying and recording of historic parks and gardens in the Isle of Wight, the promotion of the understanding of these gardens by lectures, courses and visits and making available advice and information and technical and financial assistance for the restoration, recreation, maintenance and management of these historic parks and gardens.

ISLE OF WIGHT GARDENS TRUST CIO
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2021

ACHIEVEMENTS AND PERFORMANCE

In 2020/21 the activities of the Isle of Wight Gardens Trust were significantly curtailed by the Covid-19 pandemic and restrictions and approaches introduced to protect the public. This particularly affected our planned schedule of events and ability to physically hold committee meetings. We, as did many organisations, adapted using online virtual meetings for Trust business by subscribing to Zoom. The following is a summary of activities which were undertaken during the year:

Conservation and Research

The conservation committee, comprising Vicky Basford, John Brownscombe and James Harrison (the son of our trustee, a qualified Landscape Architect) have reviewed and commented on four planning applications effecting sites included on the Isle of Wight Council's Local List of historic sites. No applications affecting nationally registered sites were received this year. We also considered recent changes to proposals at Harcourt Sands, Ryde and the government's Planning Bill. We enquired about the Local Authority's intentions regarding updating the Local List so that we could begin to plan for potential new nominations to be put forward for addition. John Harrison continues to represent the Isle of Wight Gardens Trust at the AONB general meetings.

Our intended rationalisation of our records and digitisation of our inventory was placed on hold during the pandemic.

Education & Events

Kate Harwood was able to provide her excellent talk on Glasshouses and Exotics through the ages via a Zoom session. This had been planned for March 2020 but was cancelled due to the lock down. Split over two weeks with around 1 hour per talk, it was provided free of charge and widely advertised. This resulted in 29 participants in the first week and 19 in the second including members of other County Gardens Trusts. It was deemed a successful and worked well as a format and alternative to a lecture at a venue. Kate offered to provide more talks via this method if we wished particularly which we intend to take up for events during the winter evenings. Those who had paid for the cancelled talk in March (which was due to be held at Northwood House with a lunch provided) were offered a refund or for their payment to be put towards future trips.

The planned trip to Folly Farm, Sulhamstead, Berks had to be postponed being rearranged when restrictions ease. Those who had paid were able to have their payment stand for the future trip or to request a refund.

Our AGM was delayed due to uncertainty over easing of restrictions. Originally planned for the summer it was then hoped to be held in the autumn but had to be held via Zoom in February. 19 members were present at the meeting. Despite the challenges of using technology, this method of holding the AGM worked well and the necessary business of the Trust was able to be completed.

John and Christine Harrison offered pre booked private tours of the beautiful gardens at Northcourt to IW Gardens Trust membership in June 2020.

John also wrote two very interesting articles on the history of Northcourt and its owners from details of his archives for the property. These were shared with members by email.

Unfortunately, we were unable to hold any further events during the year due to the pandemic restrictions. However, one newsletter was produced in March 2021 being distributed to members by email as a pdf with a few copies being printed to be sent by post to those for whom we have no email contact address. We also promoted the online lectures, events and bulletins of The Gardens Trust, The Garden Museum, local groups and a series of lectures by John Phibbs MBE.

ISLE OF WIGHT GARDENS TRUST CIO

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31ST MARCH 2021

ACHIEVEMENTS AND PERFORMANCE (continued)

Risk Management

The main challenge for the future is for the Trust is to attract the next generation of members and in particular committee members. With lockdown taking place from March 21st 2020 the Trust, as mentioned above, had to cancel all planned activities and meetings until further notice. We had expected this to impact on our membership but as can be seen these have remained at a level similar to pre-pandemic which is heartening. The Trustees intend to meet online and avoid any risk of passing on infections and we held four Committee meetings via Zoom through the year.

The Trust regularly reviews its risks, and it is felt the risk of lack of succession remains the greatest risk faced, together with the risk of a declining active membership.

FINANCIAL REVIEW

The attached financial statements show the current state of the finances which the Committee of Management consider to be sound. The Committee report a deficit for the year of £896 (2020- £1,599). The deficit of £896 has been subtracted from the balance of all funds brought forward of £13,379, to give a balance carried forward of £12,483. This includes a balance of £425 relating to designated fund, which is specifically to be used for the school awards.

The Trust maintains accounts with Lloyds Bank Plc.

It is the policy of the charity to maintain reserves at a level which covers the charitable activities required to meet the charitable objectives for a minimum of one year. Reserves have been maintained at this level throughout the year.

TRUSTEES RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the Committee of Management to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including the income and expenditure, of the Trust for that period. In preparing those financial statements, the Committee of Management are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Committee of Management are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on and signed on its behalf by:

ISLE OF WIGHT GARDENS TRUST CIO

ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

STATEMENT OF FINANCIAL ACTIVITIES

	<u>Note</u>	General Funds <u>2021</u> £	Designated Funds <u>2021</u> £	Total Funds <u>2021</u> £	Total Funds <u>2020</u> £
<u>Incoming Resources</u>					
Incoming resources from generated funds:					
Voluntary Income:					
Subscriptions		715	-	715	1,091
Donations		340	-	340	85
Community Action Award		-	-	-	150
Activities for generated funds:					
Social Events		-	-	-	520
Fundraising		-	-	-	166
Incoming resources from charitable activities:					
Garden Visits		-	-	-	588
Gift Aid		115	-	115	131
Investment Income					
Interest received		58	-	58	94
		-----	-----	-----	-----
Total Incoming Resources		1,228	-	1,228	2,825
		-----	-----	-----	-----
<u>Resources Expended</u>					
Costs of generating funds	3	774	-	774	2,437
Charitable Activities	3	-	-	-	820
Governance costs	3	1,350	-	1,350	1,167
		-----	-----	-----	-----
Total Resources Expended		2,124	-	2,124	4,424
		-----	-----	-----	-----
Net Movements in Funds		(896)	-	(896)	(1,599)
Transfer of funds – General Fund					
East Wight Landscape Partnership		-	-	-	-
		-----	-----	-----	-----
Total Movement in funds		(896)	-	(896)	(1,599)
Total funds brought forward		12,954	425	13,379	14,978
		-----	-----	-----	-----
Total funds carried forward	5	12,058	425	12,483	13,379
		=====	=====	=====	=====

ISLE OF WIGHT GARDENS TRUST CIO

ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

BALANCE SHEET

	<u>2021</u> £	<u>2020</u> £
Tangible Fixed Assets		
Equipment - note 4	-	-
CURRENT ASSETS		
Bank Treasurers account - CIO	1,114	3,698
Bank Treasurers account – Trust	-	-
Bank Deposit account	12,000	10,052
Cash in Hand	-	15
Stock: Repton Booklets	175	175
Prepayments	84	29
Sundry Debtors	15	-
	<hr/>	<hr/>
	13,388	13,969
	<hr/>	<hr/>
LESS CURRENT LIABILITIES		
Accruals	300	300
Other Creditors	100	-
East Wight Landscape Partnership – capital items	-	-
Subscriptions Received in Advance	-	-
Event Bookings Received in Advance	505	290
	<hr/>	<hr/>
	<u>905</u>	<u>590</u>
<u>Net Current Assets</u>	<u>12,483</u>	<u>13,379</u>
<u>Net Assets</u>	<u>12,483</u>	<u>13,379</u>
	<hr/> <hr/>	<hr/> <hr/>
<u>Funds</u>		
Unrestricted Income Fund:		
General Purposes Fund	12,058	12,954
Designated Fund - Schools Education Fund	425	425
- East Wight Landscape Partnership	-	-
	<hr/>	<hr/>
	£12,483	£13,379
	<hr/> <hr/>	<hr/> <hr/>

.....
J Harrison – Senior Trustee
For and on behalf of the Managing Committee

.....
Date

ISLE OF WIGHT GARDENS TRUST CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2021

1. Accounting Policies

Basis of Preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Incoming Resources

Voluntary income: is accounted for when actually received.

Investment income: is recognised on a receivable basis and is made up of bank interest received.

Charitable activity income: is made up of subscriptions and moneys received for garden visits, it is accounted for on an accruals basis.

Generated income: consists of moneys received for the annual winter party, advertisement in the newsletter and lecture income. This income is also recognised on an accruals basis.

Resources Expended

Expenditure is accounted for on an accruals basis and includes related VAT.

Depreciation

Provision for depreciation of fixed assets is made at an annual rate calculated to spread the cost of the asset evenly over its expected useful life. The depreciation rate is 20% per annum on the straight line basis.

2. Committee of Management Remuneration and Expenses

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any member of the Committee of Management. No expenses other than direct costs of administration of the charity were reimbursed to members of the Committee of Management.

3. Resources Expended

	<u>General Fund 2021 £</u>	<u>Designated Fund 2021 £</u>	<u>Total Funds 2020 £</u>
Cost of Generating Funds			
Social Event	-	-	564
Costs of Newsletter and Website	29	-	963
Stationery and Printing	-	-	114
Postage and Telephone	60	-	128
Sundry	685	-	389
Stock purchased for resale	-	-	-
Gift Aid Income Tax not Recovered	-	-	279
Depreciation	-	-	-
Total Cost of Generating Funds	<u>774</u>	-	<u>2,437</u>
Charitable Activities Costs			
Costs of Gardens Visits	-	-	504
Subscriptions: The Garden Trust	-	-	316
Total Charitable Activities Costs	<u>-</u>	<u>-</u>	<u>820</u>
Governance			
AGM Expenses	-	-	47
Software	540	-	340
Accountancy Fees	330	-	300
Bookkeeping Fees	480	-	480
Total Governance Costs	<u>1,350</u>	<u>-</u>	<u>1,167</u>

ISLE OF WIGHT GARDENS TRUST CIO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

4.	<u>Tangible Fixed Assets for use by the Trust</u>	<u>Equipment</u>	<u>Total</u>
	<u>At Cost</u>		
	At 1st April 2020	1,264	1,264
	Additions	—	—
	At 31st March 2021	<u>1,264</u>	<u>1,264</u>
	<u>Depreciation</u>		
	At 1st April 2020	1,264	1,264
	Charge in year	=	=
	At 31st March 2021	<u>1,264</u>	<u>1,264</u>
	<u>Net Book Value</u>		
	At 31st March 2021	—	—
	At 31st March 2020	—	—
5.	<u>Movement in Funds</u>		
		At 1.4.20	Net movement in funds
		£	£
		At 31.3.21	£
	Unrestricted funds		
	General fund	12,954	(896) 12,058
	Designated Funds		
	School Awards	425	- 425
	Life Subscriptions Funds	-	- -
	East Wight Landscape Partnership	—	— -
	TOTAL FUNDS	<u>13,379</u>	<u>(896) 12,483</u>

INDEPENDENT EXAMINER'S REPORT
TO THE COMMITTEE OF MANAGEMENT OF
ISLE OF WIGHT GARDENS TRUST CIO

I report to the trustees on my examination of the accounts of the Trust for the year ended 31st March 2019 which are set out on pages 5 to 8.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect;

- the accounting records were not kept in accordance with Section 130 of the 2011 Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Elizabeth Dack FCA FCCA
Harrison Black Limited
Pyle House
136/137 Pyle Street
Newport
Isle of Wight
PO30 1JW

.....
Date